


Example 1: Fire Prevention Fee

BOE-1210 (S1) REV. 12 (2-11)
BILLING AND REFUND NOTICE

State of California
Department of Forestry and Fire Protection
P.O. BOX 2544 SUISUN CITY, CA 94585 (888) 310-6447


JOHN SMITH
1234 MAIN STREET
SACRAMENTO, CA 95814-2403

FOR BOARD USE ONLY
RE: _____ PM
EFFECTIVE DATE OF PAYMENT
MO: _____ DAY: _____ YEAR: _____

Account: FF STF 63-XXXXXX
Express Login Code: XXXXXXXX

Notice ID: XXXX XXXX XXXX August 1, 2012
Amount Due 115.00
Amount enclosed _____
Additional charges are due if not paid by 09/04/12 (See instructions below) 6

****NOTICE OF DETERMINATION****
You are hereby notified of an amount due as shown below. Please visit www.firepreventionfee.org to better understand your appeals procedures or you may call the Fire Prevention Fee Service Center at 1-888-310-6447.

Fire Prevention Fee Program FIRE PREVENTION FEE	Fee	Interest	Penalty	Total
DETERMINATION issued 08/01/12 As determined For the period 07/01/11 - 06/30/12				
Revenue	115.00			115.00
Subtotal	115.00	0.00	0.00	115.00
Amount-Due				115.00

This Fire Prevention Fee assessment is issued by the State Board of Equalization (BOE) on behalf of the California Department of Forestry and Fire Protection (CAL FIRE). The fee is assessed on owners of habitable structures located on a parcel within a State Responsibility Area (SRA). CAL FIRE has identified you as the owner of the property identified by parcel number (or decal number for some mobile homes) xxx-xxx-xxx-xxx on July 1st for the period noted above. The assessment is issued pursuant to Public Resources Code section 4212(a) and based upon ownership of xx structure(s) and a fee exemption of \$ xxx.xx.


Checks should be made payable to the State Board of Equalization and mailed to Special Taxes Remittance Processing, State Board of Equalization, P.O. Box 942879, Sacramento, CA 94279-6199. An envelope is enclosed for your convenience.

Interest will accrue in accordance with Revenue and Taxation Code section 55061 on the unpaid FEE at the rate of x.xxx% per month. Interest of \$ xxx.xx will accrue if the FEE is not paid on or before xx/xx/xx.

Penalty of \$ xxx.xx is due if not paid by xx/xx/xx.

Payments can be made online through the ePay option. To use ePay, go to our website at www.boe.ca.gov and click on the eServices tab.

If you are making a payment by paper check, write your account number and Notice ID shown above on the check. Include a copy of this notice with your payment. Keep the original notice for your records.

 BOARD OF EQUALIZATION
XXXX XXXX XXXX

Board of Equalization
Account # (include this number on your check payable to the Board of Equalization.

Express Login Code used for fee payers who wish to ePay.

The Fire Prevention Fee is billed annually. This identifies the fiscal year.

Please pay amount shown here.

Parcel number (aka: APN) or decal number is shown here.

Total dollar amount of fee exemption.

Number of habitable structures is identified here.

Address to mail in payment if not using ePay.

Please note additional penalty and DUE DATE.

Continued...page 2

Information on contesting the bill.

BOE-1210 (S2) REV. 12 (2-11)

STATE OF CALIFORNIA
Account: FF STF 63-XXXXXX

PO Box 2544, Suisun City, CA 94585 (888) 310-6447

**** Notice of Determination ****
Page 2

Notice ID: XXXX XXXX XXXX August 1, 2012 6

Fire Prevention Fee Program FIRE PREVENTION FEE	Fee	Interest	Penalty	Total
<p>A person against whom a determination is made or any person directly interested may petition for a redetermination with CAL FIRE within 30 days from the date shown on the top of this notice. A petition must be in writing and state the specific grounds upon which it is founded and include supporting documentation. Anyone filing a petition must be prepared to submit additional documentation if requested by CAL FIRE. You may obtain a Petition for Redetermination form as well as other information from the CAL FIRE website at www.firepreventionfee.org, or by calling (888) 310-6447, or by writing to the address below. All petitions for redetermination must be mailed to the following address:</p> <p>Fire Prevention Fee Service Center P.O. Box 2544 Suisun City, CA 94585</p> <p>The filing of a petition will not prevent the accrual of interest. Prompt payment in full should be made to prevent the accrual of interest and penalty and will in no way affect the petitioner's right to a refund. The application of additional penalty would be deferred until 30 days after the date of a Notice of Redetermination.</p> <p>For further information, please visit the CAL FIRE website at www.firepreventionfee.org or you may call the Fire Prevention Service Center at 888-310-6447.</p>				